



2024 Annual Conference

Seattle, WA | In-Person and Virtual

Conference – May 6-7 | Workshops – May 5 and 8



Sunday, May 5: Pre-Conference Workshops

	Cost	Max #	Delivery Method
WS#1. Peer Review SOLD OUT	\$300 - 8 CPE	40	In-Person
WS#2. Writing and Editing, Simplified: How to Engage Your Readers with Effective Communication SOLD OUT	\$200 - 4 CPE	25	In-Person
WS#3. Creating the Bones of Your Audit	\$200 - 4 CPE	30	Virtual
WS#4. Developing Skills to Assess the Accuracy and Reliability of Data	\$200 - 4 CPE	40	In-Person

May 6 – May 7: Annual Conference (in-person attendance is limited to the first 425 who register)

	Early Bird (before April 1)	Regular (after March 31)
ALGA Member: In-Person SOLD OUT	\$600	\$700
ALGA Member: Virtual	\$500	\$600
Guest (evening events only)	\$180	\$180
Non-Members: In-Person SOLD OUT	Not Available	\$1,200
Non-Member: Virtual	Not Available	\$1,200

Wednesday, May 8: Post-Conference Workshops

	Cost	Max #	Delivery Method
WS#5. Mastering Difficult Conversations: A Workshop and Book Club for People Managers	\$200 - 4 CPE	20	In-Person
WS#6. Auditing for Equity Impact	\$200 - 4 CPE	40	In-Person
WS#7. Auditing Wastewater Treatment SOLD OUT	\$200 - 4 CPE	20	In-Person
WS#8. Help with Real-World Analysis Problems	\$200 - 4 CPE	30	Virtual
WS#9. Writing to Achieve Results SOLD OUT	\$200 - 4 CPE	30	Virtual
WS#10. Secrets, Conspiracies, and Hidden Patterns: Detecting and Combatting Occupational Fraud in the Public Sector	\$200 - 4 CPE	40	In-Person



= in-person attendance



= virtual attendance

Sound Auditing with ALGA!



MESSAGE FROM THE CONFERENCE COMMITTEE



Ross Visscher
Audit Manager, IT and Data Analytics,
City of Calgary, AB
President-Elect of ALGA
Conference Co-Chair



Kymber Waltmunson
County Auditor,
King County, WA
Past President of ALGA
Conference Co-Chair

Get ready for ALGA 2024: Sound Auditing!

We are excited to have you join us May 5-8 in Seattle at The Westin hotel and online from wherever you are able to attend. Earn up to 13 CPEs during the two-day conference and earn more by attending our pre- and post-conference workshops on specialized topics.

Offering a rewarding, hybrid conference experience at a reasonable cost has remained ALGA's priority. But like everything, the cost of putting on a conference has risen, and this is reflected in a higher cost to attend in person than last year. To ensure equity and fairness to all attendees, we've adjusted our fee structure to enhance your member benefit. Valuable savings are available exclusively to full members through our early-bird rates, and for the first time, registration fees now vary between in-person and virtual attendees.

Emphasizing ALGA's commitment to advance local government auditing, this year's conference will highlight the latest trends and best practices in auditing. In fact, we used one of them – generative AI – to develop the first draft of this message. Look for a full track of sessions to help advance your knowledge of such tools in the auditing profession.

Meanwhile, general session speakers like Dr. Ben Danielson and Mark Funkhouser will share their insights. Join us for concurrent session tracks on equity, emerging audit trends, and audit methodologies. And expand your skills during in-depth workshops on creating audit plans, conducting peer reviews, improving your writing, performing data analytics, visiting a water treatment plant, and more! Most importantly, you will have the chance to network with your audit peers during various roundtables, between sessions, at our networking events, and through the online event platform.

We're also continuing to innovate with ways to enhance your conference experience. For the first time, all attendees will continue to have access to recordings of all sessions for later viewing for a limited time after the conference.

Seattle's natural beauty, music, and attractions are within walking distance of the on-site venue, and we hope they will complement the conference experience for our in-person attendees. Take part in our Monday night social event at the unique Museum of Pop Culture, just a quick ride away on Seattle's historic monorail.

Don't delay in registering! In-person attendance will be capped this year to maximize the comfort of your on-site experience. We look forward to you joining us for this productive and rewarding event to continue advancing the quality and innovation of local government auditing!

VOLUNTEER ACKNOWLEDGEMENTS



The conference would not be possible without the work of many volunteers. Thank you to the Conference Committee's subcommittee leads, members, and liaisons!



Ruthe Holden
Budget and Sponsorship Lead



Brian Evans
General Sessions and Workshops Lead



Miroslava Meza
Concurrent Sessions Lead



Arushi Kumar
Networking, Events, and Engagement Lead



Dan Genz
Technology and Remote Experience Lead

Committee Co-Chairs

- Kymber Waltmunson, King County, WA
- Ross Visscher, City of Calgary, AB

Budget and Sponsorship Subcommittee

- Ruthe Holden, City of Pasadena, CA
- Ross Visscher, City of Calgary, AB
- Richard Walls, City of Chattanooga, TN

General Sessions and Workshops Subcommittee

- Brian Evans, Office of the Metro Auditor, OR
- Andrew Scoggin, City of Seattle, WA
- Kayvon Zadeh, Washington State Auditor's Office
- Rumi Okuma, Port of Seattle, WA
- Ross Visscher, City of Calgary, AB
- Jenny Wong, City of Berkeley, CA

Concurrent Sessions Subcommittee

- Miroslava Meza, City of Seattle, WA
- Annamarie McNiel, Multnomah County, OR
- Kymber Waltmunson, King County, WA
- Mark Maraccini, Crowe LLP
- David Jones, City of Seattle, WA
- Amanda O'Hara, Seattle Schools Internal Audit, WA
- Marsha DuBois, Virgin Islands Inspector General, VI

Networking, Events, and Engagement Subcommittee

- Arushi Kumar, City and County of Honolulu, HI
- Melissa Alderson, City of Seattle, WA
- Kristen Clark, City and County of Denver, CO
- Chevelle Jackson, City of Sacramento, CA
- Molly Pahl, Milwaukee County, WI

Technology and Remote Experience Subcommittee

- Dan Genz, City of Dallas, TX
- Justin Anderson, King County, WA
- Kip Memmott, Oregon State Auditor
- Snehi Basnet, City and County of San Francisco, CA
- Gaylord Dunn, City of Houston, TX

Communications Liaison

- Kristen Clark, City and County of Denver, CO

Digital Strategy Liaisons

- Lamar Norwood, Chesterfield County, VA
- Anne O'Brien, Chicago Office of Inspector General, IL
- Caroline Zavitkovski, Multnomah County, OR

DEI Liaison

- Ron Bazil, Children's Services Council, Palm Beach County, FL

Awards Liaison

- Annamarie McNiel, Multnomah County, OR

Merch Queen

- Meg Sykes, King County, WA

Member Services

- Meredith Johns
- Glenda Johnson
- Kathleen Young

MAY 5: PRE-CONFERENCE WORKSHOPS



8:00 a.m. – 5:00 p.m. PT

WS#1. Peer Review Workshop

\$300 | 8 CPE | Auditing-Governmental

Attendance: *In-Person*



Learn the requirements and skills to serve as a team member on an ALGA peer review.

Participants required to bring a computer or tablet.

Includes breakfast and lunch.

Brian Parks, Principal Auditor, City of Jacksonville, FL

Martin Petherbridge, Internal Audit Manager, City of Raleigh, NC

Learning Objectives: To be able to conduct peer reviews based on Government Auditing Standards.

Maximum Capacity: 40 participants

8:00 a.m. – 12:00 p.m. PT

WS#2. Writing and Editing, Simplified: How to Engage Your Readers with Effective Communication

\$200 | 4 CPE | Communications

Attendance: *In-Person*



Writing and editing are crucial skills for auditors to ensure your findings and recommendations can have optimal impact. To achieve clear, concise, and well-organized audit reports, we'll first discuss the basics of clear communication, and practice how to write audits for effective messaging. Then you'll learn how to edit your (and others') writing for clarity, grammar, style, and structure so your readers receive the message you want to express. We'll practice self-editing to help you spot and prevent common mistakes and distracting errors. **Participants required to bring a computer or tablet.**

Includes coffee/snack break.

- **Kristen Clark**, Senior Communication and Reporting Specialist, City and County of Denver Auditor's Office, CO

Learning Objectives: To clearly and concisely articulate compelling audit findings and related messages to intended audiences.

Maximum Capacity: 25 participants

9:00 a.m. – 1:00 p.m. PT

WS#3. Creating the Bones of Your Audit

\$200 | 4 CPE | Auditing-Governmental

Attendance: *Virtual*



Inherent risk, control risk, potential findings and audit objectives intertwine and propel your audit project forward. In this session, Leita guides us through the process of assessing inherent risk, refining objectives, applying relevant controls, and outlining potential findings to create a plan.

- **Leita Hart-Fanta**, Founder and Owner, Yellowbook-CPE.com

Learning Objectives:

- Identifying inherent risks of auditee activities.
- Develop an auditable objective.
- Apply techniques to control risk, outline a potential finding, and effectively document the master plan.

Maximum Capacity: 30 participants

1:00 – 5:00 p.m. PT

WS#4. Developing Skills to Assess the Accuracy and Reliability of Data

\$200 | 4 CPE | Auditing-Governmental

Attendance: *In-Person*



Auditors must ensure data used for testing is reliable and accurate to develop audit findings. We'll show you how to review data and perform tests to ensure data is complete, reliable, and accurate. This will be a hands-on workshop using Microsoft Excel. **Participants required to bring a computer or tablet.**

Includes coffee/snack break.

- **Heather Burger**, Audit Analytics Senior, City and County of Denver Auditor's Office, CO
- **Kayley Smiley**, Audit Analytics Senior, City and County of Denver Auditor's Office, CO
- **Daniel Summers**, Audit Analytics Lead, City and County of Denver Auditor's Office, CO
- **Chris Wilson**, Audit Analytics Manager, City and County of Denver Auditor's Office, CO

Learning Objectives

To review data and perform tests to ensure the data is complete, reliable, and accurate.

Maximum Capacity: 40 participants



SUNDAY, MAY 5

6:00 – 7:30 p.m. PT ON-SITE NETWORKING EVENT

Opening Conference Reception



Catch up with old friends and meet new ones at the Sunday night welcome reception at the conference hotel in downtown Seattle.

MONDAY, MAY 6

7:00 – 8:00 a.m. PT BREAKFAST

8:00 – 8:20 a.m. PT OPENING CEREMONIES



8:20 – 9:10 a.m. PT GENERAL SESSION

GS#1. Auditing for Impact (Auditing-Governmental)



Local government auditors are responsible for holding their governments accountable. But audit work also is key to helping jurisdictions manage the growing scope and complexity of challenges they face in efficient, effective, and equitable ways. While it might feel that important audit work gets drowned out by political posturing and partisan gamesmanship, it's exactly this environment that makes the role of the auditor so vital for our democracy. This session will spotlight the importance of meaningful, impactful audits in improving government outcomes and how local government audit shops are generating audits that make a real difference in people's lives.

Moderator: **Mark Funkhouser**, President, Funkhouser & Associates

Panelists:

Amanda Noble, City Auditor, City of Atlanta, GA

Maura Hayes-Chaffe, New York City's Deputy Comptroller for Audits, NY

Jenny Wong, City Auditor, Berkeley Auditor's Office, CA

9:15 – 9:45 a.m. PT AWARDS SESSION 1



10:05 – 10:55 a.m. PT CONCURRENT SESSIONS

CS#1. Generative AI 1.0: What Is AI and Why Auditors Should Care (Auditing-Governmental)



This session is for auditors who don't yet have experience with generative AI tools like ChatGPT. As the foundation that other sessions on artificial intelligence will build on, this lesson will explain what generative AI is, how it works, and why it matters. It will also include limited discussion of uses, risks, and ethics for generative AI that will be expanded on in our series of AI-related sessions.

Basil Hariri, Auditor, King County Auditor's Office, WA

CS#2. Push Back! Handling Resistance to Equity Findings (Auditing-Governmental)



Audit findings about racial or other disparities not only have the potential to generate great impact and systemic change, but they can also generate significant distress and resistance from auditees. Depending on the climate in which you are auditing, equity-related findings can lead to attacks on auditors' methodology, credibility, or even the office's authority. We'll share examples of pushback received during audits with equity-related findings and we'll provide strategies to counter those attacks.

Brooke Leary, Audit Director, King County Auditor's Office, WA

CS#3. The Role of the Internal Law Enforcement Auditor (Auditing-Governmental)



Legal and philosophical challenges have endured in U.S. law enforcement since the 1800s and they're still relevant today. We'll talk about the importance of technological advancements, changing attitudes toward law enforcement, and the role of internal auditors in law enforcement agencies, which distinguishes them from civilian oversight. We'll also discuss how internal auditors help improve operations, assess policy compliance, manage risks, and measure the success of strategic plans — enhancing law enforcement effectiveness and fostering community trust.

Sergio Sais, Police Performance Auditor IV, Los Angeles Police Department, Audit Division, CA



CS#4. Successfully Incorporating Power BI into an Audit Data Analytics Program (Auditing-Governmental)



This session provides a high-level overview of lessons learned from the City of Calgary's experience with incorporating Power BI into its data analytics program. Learn about the Power BI system and licensing, how to efficiently model data, aspects of documentation and QA review, sharing results with the auditee, and resources to assist you on your Power BI audit journey.

Ross Visscher, Audit Manager, IT and Data Analytics, City of Calgary, AB

CS#5. Culture and Remote Management Roundtable (Personnel/HR)



Come discuss your ideas and experiences with creating a positive culture and getting great work done remotely. This session is focused on people who manage people — but all are welcome.

Stephanie Jackson, Deputy City Auditor, Atlanta City Auditor's Office, GA

11:15 a.m. – 12:05 p.m. PT CONCURRENT SESSIONS

CS#6. Generative AI 2.0: Using AI in Audits (Auditing-Governmental)



Now that you know the basics of generative AI, learn about examples for how you can use it for each phase of an audit. Attendees should come ready to participate because the final portion of this session will use audience requests to run through live prompts. Come see how you can apply generative AI to the work you're doing right now! (This session builds upon "Generative AI 1.0: Why Auditors Should Care" and will prepare you to go deeper into the risks and ethics topics covered in the remaining sessions of our AI-related series.)

Danny Nuccio, Senior Auditor, City of Charlotte, NC
Will Pellisero, Senior Auditor, City of Charlotte, NC

CS#7. Why Ombuds Belong in Auditor's Offices (Auditing-Governmental)



Ombuds and auditors share important standards and values — one of them being independence. Governments considering adding an ombuds function should consider housing the role in the auditor's office whenever possible. This is often the safest place for an ombuds to preserve their independence.

Cheryl Taylor, Ombudsperson, Multnomah County Auditor's Office, OR

CS#8. How to Make a Hotline More Effective and Accountable (Auditing-Governmental)



Running a hotline and seeking to make it more effective and accountable to those who call in, the Multnomah County Auditor's Office has pivoted at key points over several years in its approach, policies, and communication. The changes the office made have led to better tips, numerous substantiated reports, and an agreement with county managers to codify the hotline in county code. Hear about lessons learned and surprises the office encountered along the way, using examples from recent investigations.

Marc Rose, Hotline Director, Multnomah County Auditor's Office, OR

Sura Sumareh, Management Auditor, Multnomah County Auditor's Office, OR

CS#9. New Redbook Standards: Elevating the Profession for the Future (Auditing-Governmental)



The Institute of Internal Auditors published the "Global Internal Audit Standards" (a.k.a. The Redbook) after an extensive process that received almost 19,000 comments from more than 1,600 respondents. We'll discuss how The IIA evaluated all of those comments, what's in the revised standards, and The IIA's proposed timelines for implementation. We'll also cover changes to The IIA's external quality assessment manual and professional certification exams. And we'll highlight how the standards address applying them in the public sector environment, cover some considerations for small internal audit functions, and compare some commonalities and differences between the new standards and the U.S. Government Accountability Office's "Government Auditing Standards" (a.k.a. the Yellow Book).

Harriet Richardson, ALGA Lifetime Member, Retired
Pamela J. Stroebel Powers, Professional Guidance - Public Sector, The Institute of Internal Auditors

CS#10. DEI Roundtable (Auditing-Governmental)



Come discuss your wonderings and ideas about diversity, equity, inclusion, and access and its intersection with audit work.

Emily Fiocco, Senior Auditor, Oregon State University

Maria Stroth, Consulting Manager, Strategy and Operations, Moss Adams


12:05 – 1:15 p.m. PT LUNCH BREAK

CONFERENCE AGENDA



1:15 – 2:30 p.m. PT CONCURRENT SESSIONS


CS#11. Governments Moving Toward Equity: How Auditors Can Improve Results (Auditing-Governmental)

 Many governments are grappling with how to incorporate equity work into their day-to-day operations. How can audits support governments in achieving their goals of becoming more equitable? What criteria can we use? Hear how the King County Auditor's Office assessed implementation of the county's equity strategies through an audit lens and learn about tools to do this kind of audit work yourselves.

Anu Sidhu, Senior Auditor, King County Auditor's Office, WA

Luc Poon, Principal Auditor, King County Auditor's Office, WA

CS#12. Building a Strong Risk Assessment over Federal Grants (Auditing-Governmental)


 In this session, you will learn the fundamentals of a strong risk assessment over federal grants. After establishing an effective control environment, managers need to assess the internal and external risks facing their entity to achieve its goals and objectives. You will learn best practices on how to identify and evaluate risks associated with your federal grants. Using the COSO model, we will discuss the critical principles that you need to incorporate into your ongoing risk assessments.

Sarah Bland, Seattle Office of the City Auditor, WA

Tim Cuttler, Consulting Manager, BerryDunn


Alan Goodwin, Governmental Accounting/Auditing Consultant, BerryDunn

CS#13. Vehicle Safety in Accessible Transit Services: A Case Study (Auditing-Governmental)

 In exploring oversight and management of the city's accessible transit services, auditors from Hamilton, California, uncovered significant vehicle safety issues. Hear about the results from their recent audit of fleet management and vehicle safety practices that sought to identify opportunities for improved economy, efficiency, and effectiveness in how the city manages its contract with Disabled and Aged Regional Transportation System and provides accessible transit services to residents.

Brigitte Minard, Deputy Auditor General, City of Hamilton, ON


CS#14. Introduction to Auditing Law Enforcement (Auditing-Governmental)

 New to auditing law enforcement? This session will address where to start, how to consider risks and impacts, where to gather information, what happens when you run into obstacles, and how to share your results.

Michelle Crawford, City Auditor, City of Aurora, CO

Steve Flaherty, Director of Audits, City and County of San Francisco, Department of Police Accountability, CA


CS#15. Fraud Hotline Roundtable (Auditing-Governmental)

 Come discuss your questions and experiences with fraud, whistleblower, and other transparency-based hotlines with your peers.

Andy Horita, Senior Fraud Investigator, Office of the City Auditor, City of San Diego, CA


2:50 – 4:05 p.m. PT CONCURRENT SESSIONS

CS#16. Generative AI 3.0: AI and Professional Skepticism – Navigating the Hype (Auditing-Governmental)

 Does it feel like artificial intelligence came from nowhere or that it's inevitable, dangerous, or incomprehensible? Don't panic; this presentation focuses on navigating the hype, capabilities, and challenges of generative AI, as a field and the field's creations, with a focus on the audit context. (This is the third of five sessions in our AI-related series.)

Ben Rogers, Data Scientist, Washington State Auditor's Office

CS#17. Methodologies and Statistical Tools for Measuring Disparities (Auditing-Governmental)

 This session will provide a roadmap on how to choose the methodology and statistical tools to measure disparities based on different forms of disparities, data availability and data quality, audit objectives, the team's level of statistical skills, ethical considerations, and qualitative considerations.

Miroslava Meza, Deputy City Auditor, City of Seattle, Office of City Auditor, WA

CONFERENCE AGENDA



CS#18. Knighton Award Winners (Part 1) (Auditing-Governmental)



Hear from some of this year's exemplary Knighton winners speak about their award-winning reports, useful project approaches, and successful audit processes.

CS#19. Cultivating Fiscal Integrity: Unveiling the Impact of Trust Culture in County Law Enforcement Offices (Auditing-Governmental)



In this session, our focus is on exploring the profound influence of a culture of trust within a county law enforcement elected office on making decisions regarding fiscal controls, ultimately contributing to an elevated risk environment. This essential yet frequently overlooked fiscal audit serves as a crucial tool for mitigating the potential for fraud, particularly in the current era of heightened scrutiny on civil rights issues.

Aaron Kay, Performance Auditor, Deschutes County Office of Internal Audit, OR

CS#20. IT Audit Roundtable (Auditing-Governmental)



Come discuss IT auditing with your peers. Bring your ideas, questions, and lessons learned.

Daniel Summers, Audit Analytics Lead, City and County of Denver Auditor's Office, CO

4:25 – 5:15 p.m. PT GENERAL SESSION

GS#2. Moving the Needle on Security: Cybersecurity Services in Washington State (Information Technology)



The Washington State Auditor's Office has developed a strong portfolio of audit and non-audit cybersecurity services for state agencies and local governments: deep-dive cybersecurity audits, more limited cybersecurity checkups, and curated guidance for local governments. The goal of these services is to help diminish the likelihood that Washington state's government organizations — no matter how large or small — will fall prey to hacking, malware, or phishing schemes. Learn about these services, tools, and frameworks and how they can be used to inform local government cybersecurity audits.

Pat McCarthy, Washington State Auditor
Scott Frank, Director of Performance and IT Audit, Washington State Auditor's Office
Joe Clark, IT Security Assistant Audit Manager, Washington State Auditor's Office

Quinn Peralta, IT Security Assistant Audit Manager, Washington State Auditor's Office
Niles Kostick, Manager, Center for Government Innovation, Washington State Auditor's Office

6:30 – 8:30 p.m. PT ONSITE NETWORKING EVENT

An Evening at the Museum of Pop Culture

Join us for an unforgettable evening at MoPOP, where you'll network with other on-site attendees in a creative and inspiring venue. Explore contemporary pop culture and experience hands-on learning with instruments, sound labs, and more (see page 14 for more details).

TUESDAY, MAY 7

7:00 – 8:00 a.m. PT BREAKFAST

8:00 – 8:55 p.m. PT GENERAL SESSION

GS#3. Promoting Well-Being and Dignity in Public Services (Auditing-Governmental)



Dr. Danielson has dedicated his career to creating a better world by focusing on the needs of communities that have been pushed aside. This session will provide real world examples of confronting institutional racism and applying an equity lens to the provision of medical services. His experience and insights will help auditors gain knowledge and ideas for assessing equity in audit topics.

Dr. Ben Danielson, Clinical Professor of Pediatrics, University of Washington

9:00 – 9:30 a.m. PT AWARDS SESSION 2



9:50 – 10:40 a.m. PT CONCURRENT SESSIONS

CS#21. New Tools for Diversity, Equity, and Inclusion (Auditing-Governmental)



ALGA's DEI Tools Subcommittee will share the latest tools they've developed



to help local government audit shops implement DEI principles: (1) A maturity model to help audit shops evaluate their state of DEI maturity and identify opportunities for improvement, and (2) an interview tool that provides tips for successful interviews about diversity, equity, inclusion, and belonging.

Lindsay Kuhn, Senior Performance Auditor, City of Atlanta, GA

Elizabeth Pape, County Auditor, Deschutes County, OR

Maria Stroth, Consulting Manager, Strategy and Operations, Moss Adams

CS#22. Key Internal Controls for Fraud Detection and Prevention (Auditing-Governmental)



The financial loss and reputational damage that come with fraud can have an especially great impact on public sector organizations that rely on taxpayer dollars. Experts from Moss Adams will explore eight powerful internal controls that can help with fraud prevention.

Chelsea Ritchie, Senior Manager, Moss Adams

Mike Kingery, Internal Audit Program Manager, City of Glendale, AZ

CS#23. Knighton Award Winners (Part 2) (Auditing-Governmental)



Hear from some of this year's exemplary Knighton winners about their award-winning reports, useful project approaches, and successful audit processes.

CS#24. The Three R's of Using R to Audit: Reduce, Reuse, and Recycle (Auditing-Governmental)



This session will focus on the applied use of R in three audit projects: How to use it to reduce the workload in compiling large amounts of legislative information and comparing financial reports, how to use it to reuse previous work to compare financial reports for city revenue collection, and how to recycle previous code and adapt it to analyze workers' compensation data.

Matthew Jacobson, Senior Performance Analyst, City of Chicago, Office of the Inspector General, IL

CS#25. Small Shop Roundtable (Auditing-Governmental)



Come prepared to discuss your ideas and experiences with managing or working in a small shop and hear lessons learned from others. This session is geared toward shops with five or fewer auditors — but everyone is welcome.

Madison Rorschach, City Auditor, City of Denton Internal Audit, TX

11:00 – 11:50 a.m. PT CONCURRENT SESSIONS

CS#26. Generative AI 4.0: The Ethics of AI (Behavioral Ethics)



As we navigate generative AI as a rapidly evolving topic, the question of ethical implementation and use should be foremost in our minds. This session will offer insights from moral philosophical frameworks and apply them to generative AI tools so auditors can address concerns ranging from bias to broader societal impact. Learn more about the complexities of generative AI's ethical landscape and how we can establish guidelines for ethical use. As the fourth installment of our AI-related series, this session will also prepare you to ask complex questions ahead of the final AI-related session.

Casey Kopcho, Lead Auditor, Oregon Secretary of State's Office

CS#27. Surviving an Embezzlement: What We've Learned in the Past 10 Years (Auditing-Governmental)



In 2014, the City of Pasadena, California, uncovered a \$6.4 million embezzlement orchestrated by a trusted employee who took advantage of internal control vulnerabilities that allowed the theft to go undetected for 11 years. As part of recovering from the embezzlement, the city reestablished an internal audit function and the City Council adopted COSO's Internal Control Framework. Take the lessons Pasadena learned, and help strengthen your organization's fraud prevention strategies and advise your government's managers on how to address internal control weaknesses.

Ruthe Holden, Internal Audit Manager, City of Pasadena, CA

CS#28. Government Auditor Career Paths: A Panel Discussion (Personal Development)



There's no one way into local government auditing. Auditors from diverse government backgrounds will share their professional journeys and the varied career paths available in government auditing.

Facilitator: **Miroslava Meza**, Auditor, City of Seattle Office of City Auditor, WA

Marc Stepper, Assistant City Auditor, City of Seattle Office of City Auditor, WA

Chris Harding, County Auditor, Salt Lake County Auditor's Office, UT

Dee Abasute (invited), Internal Auditor, Washington State Department of Health

CONFERENCE AGENDA



CS#29. Using Body-Worn Video to Assess Compliance (Auditing-Governmental)



This presentation will discuss the challenges and lessons learned from a recent audit of the Seattle Police Department's compliance with Washington's youth access to counsel law. The audit involved reviewing police interactions with youth using body-worn cameras, a technology increasingly used by law enforcement. We'll provide useful insight for local government auditors who may encounter body-worn cameras in their audits.

Anthony Harris, Senior Performance Auditor, Office of Inspector General, City of Seattle, WA

Conor McCracken, Performance Auditor, Office of Inspector General, City of Seattle, WA

CS#30. Chief Audit Executive Roundtable (Auditing-Governmental)



Discuss your ideas and experiences with leading audit shops and hear lessons from other chief audit executives.

Doug Jones, City Auditor, Office of the City Auditor, City of Kansas City, MO

11:50 – 1:00 p.m. PT

LUNCH BREAK

1:00 – 1:50 p.m. PT

CONCURRENT SESSIONS

CS#31. Generative AI 5.0: A Panel for Questions about AI (Auditing-Governmental)



As the capstone in our series of AI-related sessions at the 2024 ALGA Conference, this panel brings the presenters of the four prior sessions together to answer audience questions about the concepts of generative AI, its applications, and its risks.

CS#32. Auditing for Equity: Elevating Community Voices to Increase Audit Impact (Auditing-Governmental)



Local government audit offices are uniquely positioned to elevate community voices and serve as change agents within the public sector. Auditors from the Multnomah County Auditor's Office will share their story of how small changes have made a large impact in the office's journey to embed equity and inclusion practices into every facet of auditors' work. By identifying a baseline and gaps, audit offices can develop a roadmap for inclusive community engagement that will foster a deeper sense of connection and better serve constituents.

Raymond DeSilvia, Constituent Relations and DEI Engagement, Multnomah County Auditor's Office, OR
Mical Yohannes, Management Auditor, Multnomah County Auditor's Office, OR

CS#33. Measuring the Performance of Residential Permitting Processes (Auditing-Governmental)



Learn how to develop analytics to assess the performance of your city's residential permitting process. Auditors from the City and County of Denver Auditor's Office will show examples of analytics they created to assess Denver's review process — including how to identify potential errors in the permitting system and how to calculate the average review time, the number of reviews completed each week, and the number of times each permit had to be resubmitted for approval.

Chris Wilson, Audit Analytics Manager, City and County of Denver Auditor's Office, CO

CS#34. Effective Enterprise Risk Management (Business Management and Organization)



This presentation related to ERM will cover the importance of identifying, assessing, and managing risks that could impact an organization's objectives. It will discuss the key components of an effective ERM program, including risk appetite, risk culture, and governance/monitoring. The session will also provide examples of how ERM can be applied in practice to help organizations achieve their goals/objectives while minimizing/mitigating identified and/or emerging risks.

Jim Kreiser, Principal, Risk & Value Services Team, CLA

Alex Souto, Deputy City Manager, City of Pasadena, CA

CS#35. Credibility in the Age of Social Media Roundtable (Communications & Marketing)



Objectivity (and the appearance of objectivity) is vital for trust in our audit work. But with social media broadcasting our private opinions into the public space, how can we maintain credibility as objective auditors? What is the right balance between professional discretion and the right to express ourselves on topics that are important to us? What does it mean to appear (let alone be) objective in a polarized and politicized world? Join this roundtable discussion to puzzle through these tough questions.

Peter Heineccius, Senior Principal Auditor, King County Auditor's Office, WA

Luc Poon, Principal Auditor, King County Auditor's Office, WA

CONFERENCE AGENDA



2:10 – 3:00 p.m. PT CONCURRENT SESSIONS

CS#36. Help! I'm Supposed to Audit Equity, but the Auditee Doesn't Track the Data (Auditing-Governmental)



Oftentimes race and ethnicity are integral to our audit questions, but data may be limited. A method called “Bayesian Improved Surname and Geocoding” (or BISG) incorporates this essential information into your analysis, even if the auditee lacks the data. Learn about the BISG process and hear examples of how the Washington State Auditor has implemented this method in its performance audits.

Lisa Weber, Methodologist, Washington State Auditor's Office

CS#37. Barking Up the Right Tree: Community Engagement in an Animal Services Audit (Auditing-Governmental)



To understand the environment our auditees operate in and the risks involved, auditors may need to speak with members of the community. This is especially true for contentious audit topics such as animal welfare. In an audit of Austin, Texas' Animal Center, auditors spoke with community members through three engagement sessions (online and virtual) and a survey that collectively reached over 500 people. This community input helped shape the audit scope and produced some of the team's most compelling evidence.

Keith Salas, Assistant City Auditor, City of Austin, Office of the City Auditor, TX

Mariel Dempster, Auditor, City of Austin, Office of the City Auditor, TX

CS#38. The Road to Leadership: Lessons for Aspiring Chief Audit Executives (Personal Development)



The road to becoming a CAE can take many paths, most of which can seem elusive until you've finally walked them. This panel of hopes to make that path a little clearer. Join us as we discuss how you can prepare yourself for leadership, how different leadership styles can influence your path, and what being a chief audit executive can look like once you arrive. With panelists in both elected and appointed positions, representing big and small audit shops across the county, this session will provide insights that are applicable to all auditors who are interested in leadership.

Facilitator: **Kayvon Zadeh**, Principal Performance Auditor, Washington State Auditor's Office

Katie Houston, Internal Audit Director, Austin Transit Partnership, TX

Simone Rede, City Auditor, City of Portland, OR

David Sheppard, Regional Inspector General, U.S. Department of Commerce

Kymber Waltmunson, County Auditor, King County, WA

CS#39. Cybersecurity Resources for Local Government Auditors (Information Technology)



Learn how the Washington State Auditor's Office has expanded its local government cybersecurity efforts, which range from guidance on basic cyber hygiene to ransomware resiliency. In this session, experts from the State Auditor's Office will discuss some of the specific services and tools auditors can use to perform local government cybersecurity audits.

Sonya Singh, Assistant State Auditor, Washington State Auditor's Office

Erin Laska, IT Security Audit Manager, Washington State Auditor's Office

Daniel Mann, Cybersecurity Specialist, Washington State Auditor's Office

CS#40. Roundtable: What Happens When an Auditee Disagrees? (Auditing-Governmental)



When you send your report to an auditee, do you dread that they will object to your audit's findings and recommendations? Come share your ideas, successes, and lessons learned when you and an auditee have not been on the same page.

Claire Kruschke, Senior Performance Analyst, City of Chicago, Office of the Inspector General, IL

Matthew Jacobson, Senior Performance Auditor, City of Chicago, Office of the Inspector General, IL

3:20 – 4:10 p.m. PT CONCURRENT SESSIONS

CS#41. Findings: The DNA of Successful Auditing (Auditing-Governmental)



Audit standards describe the elements of findings but don't incorporate them into the audit process. Successful auditors are mindful of four essentials throughout each audit: mission, finding, evidence, and writing. See how an audit topic can be more easily identified and then structured around findings to streamline fieldwork and report-writing efforts.

Gary Blackmer, ALGA Lifetime Member, Retired



CS#42. Beyond the Great Resignation: Auditing City Employee Retention (Auditing-Governmental)



Local governments face numerous challenges to the sustainability of their workforces: higher costs of living, competition from the private sector, pressures on traditional government benefits, and an aging workforce. Retention of key personnel and skills is critical to mitigating risks across an organization and preserving efficient and effective public services. Hear from several audit shops focused on addressing retention risks and other human capital management issues, and learn how you might apply their lessons learned or come away with ideas for a similar audit within your organization.

Nathan Otto, Principal Performance Auditor, City of San Diego Office of the City Auditor, CA
Caitlin Palmer, Senior Auditor, City of Berkeley, CA

CS#43. Cybersecurity Threats to Local Government and the Role of Performance Audits in Mitigating Cyber Risks (Information Technology)



Cybersecurity is a pressing issue for local governments. We'll talk about the main threats, the role local government auditors have in cybersecurity efforts, and how auditors can use their offices to prod elected officials and agency managers to take steps to reduce the risks cyberattacks can pose.

David Jones, City Auditor, City of Seattle, Office of City Auditor, WA
Mike Hamilton, Director and Founder, Critical Insight, Bremerton, WA

CS#44. The Double-Edged Sword: Fraud Prevention and Detection with AI versus AI and the Fraudsters (Auditing-Governmental)



Auditors are challenged to continuously learn and stay ahead when conducting audits, even though budgets and tech talent are limited in government auditing. Experts from Diligent will give an overview of how analytics and generative AI can help prevent and detect fraud. And they'll also talk about how the same technologies and approaches are used by the ones who commit fraud.

Katja Freeman, Subject Matter Expert, Diligent
Casey Kopcho, Lead Auditor, Oregon Secretary of State's Office

CS#45. Strengthening Independence: Addressing Old and New Challenges to Independence Faced by Local Government Audit Offices (Auditing-Governmental)



This roundtable, led by ALGA's Advocacy Committee, will enable a diverse array of local government audit shops to delve into critical challenges to their independence. This discussion will foster dialogue, exchange best practices, and chart pathways to fortify the independence of government audit offices.

Amanda Noble, City Auditor, Atlanta City Auditor's Office, GA

4:30 – 5:20 p.m. PT
GENERAL SESSION

GS#4. Forthcoming Updates to Government Auditing and Internal Control Standards (Auditing-Governmental)



Hear about new and upcoming changes to the the U.S. Government Accountability Office's "Government Auditing Standards" (a.k.a. the Yellow Book) and the federal "Standards for Internal Control in the Federal Government" (a.k.a. the Green Book). We'll discuss quality control and peer review standards, risks that have changed since the 2014 edition of the federal Green Book, additional focuses on government-specific internal controls, and more.

Jim Dalkin, Director, U.S. Government Accountability Office
Corrie Stokes, City Auditor, City of Austin, TX

5:20 – 5:25 p.m. PT
CLOSING REMARKS



MAY 8: POST-CONFERENCE WORKSHOPS




8:00 a.m. – 12:00 p.m. PT

WS#5. Mastering Difficult Conversations: A Workshop and Book Club for People Managers

\$200 | 4 CPE | Personnel/HR

Attendance: *In-Person*

 As a manager, you have many conversations with your audit team, including high-stakes ones. Do you want to stop dreading these conversations? Do you want to find ways to make these crucial conversations more productive? Do you want tools for making these easier? Do you want to learn how to be truthful and strengthen your relationships? This workshop will help managers take steps for having crucial conversations, from providing performance feedback to addressing conflict among staff members. Attendees will be required to separately purchase and read chapters 1-10 of the book, “Crucial Conversations,” by Grenny, Patterson, McMillan, Switzler, and Gregory before attending the workshop. After the conference, there will be two subsequent, optional 90-minute virtual book club meetings to cover the remaining chapters of the book.

Includes coffee/snack break.

Jenny Wong, City Auditor, Berkeley Auditor's Office, CA

Kymber Waltmunson, County Auditor, King County Auditor's Office, WA

Participant Learning Objectives

To help managers provide effective performance feedback and address conflict among staff members.


Maximum Capacity: 20 participants

8:00 a.m. – 12:00 p.m. PT

WS#6. Auditing for Equity Impact

\$200 | 4 CPE | Auditing-Governmental

Attendance: *In-Person*

 Any audit can be an equity audit. All it takes is looking at how the costs and benefits of government programs affect local populations. This session will give participants the chance to try out equity tools and brainstorm when and how to make any audit an equity audit. This workshop is geared toward auditors who understand equity as a core area of audit impact and want more practice bringing equity into their audit processes and products.

Includes coffee/snack break.

Grant Dailey, Senior Auditor, King County Auditor's Office, WA

Megan Ko, Principal Auditor, King County Auditor's Office, WA

Participant Learning Objectives

To learn where to incorporate equity into the audit process and use tools to develop equity findings and recommendations


Maximum Capacity: 40 participants

8:00 a.m. – 12:00 p.m. PT

WS#7. In the Field: Auditing Wastewater Treatment

\$200 | 4 CPE | Auditing-Governmental

Attendance: *In-Person*

 Participants will attend a site visit and tour of the new Georgetown West Weather Treatment Facility in Seattle. King County Wastewater Treatment Division employees will discuss the features of the facility and wastewater treatment operations. Staff from the King County Auditor's Office will then lead a discussion on auditing and providing capital project oversight of wastewater treatment services.

NOTE: Workshop attendees will meet at the conference location then take a bus to the facility.

Ben Thompson, Deputy County Auditor, King County Auditor's Office, WA

Elise Garvey, Principal Management Auditor, Transit Audit Lead, King County Auditor's Office, WA

Verna Overturf, West Offsite Supervisor, King County Wastewater Treatment Division

Jimmy Sagnis, Operator – Senior in Charge, King County Wastewater Treatment Division

Participant Learning Objectives

To understand water treatment operations, ways to reduce their environmental impacts, and capital project oversight.

Maximum Capacity: 20 participants

POST-CONFERENCE WORKSHOPS



8:00 – 12:00 p.m. PT

WS#8. Help with Real-World Analysis Problems

\$200 | 4 CPE | Information Technology

Attendance: *Virtual*



Work through an actual problem relating to data analysis. Participants can submit their real-life problems ahead of time and then (if selected) receive help on how to solve them in this workshop. Learn how to think through tricky analyses and how to structure potential solutions. Example topics might include cleaning and structuring data, extracting salient information using formulas or queries, documenting for easy quality assurance, and using macros to automate repetitive tasks.

Peter Heineccius, Senior Principal Auditor, King County Auditor's Office, WA

Participant Learning Objectives

To develop data analysis skills including data cleaning, structuring, processing, querying, documenting for quality assurance, and automating to help with repetitive tasks.

Maximum Capacity: 30 attendees

10:00 a.m. – 3:00 p.m. PT

WS#9. Writing to Achieve Results

\$200 | 4 CPE | Communications & Marketing

Attendance: *Virtual*



This course is for all individuals who desire to improve their business writing skills. The course topics include the building blocks of writing to achieve results, determining audience and purpose, mindmapping, transparent structure, cutting the clutter, making sentences make sense, active/passive voice, agreement with antecedents, subject/verb agreement, parallel construction, editing, and proofreading.

Bill Woodington, President, Woodington Training Solutions

Participant Learning Objectives

- Discover the building blocks of writing to achieve results.
- Use mindmapping tool to organizing your thoughts.
- Learn about the importance of using transparent structure.
- Learn to cut the clutter and edit run-on sentences.

Maximum Capacity: 30 participants

1:00 – 5:00 p.m. PT

WS#10. Secrets, Conspiracies, and Hidden Patterns: Detecting and Combatting Occupational Fraud in the Public Sector

\$200 | 4 CPE | Auditing-Governmental

Attendance: *In-Person*



In this workshop, learn the ways occupational fraud can affect your organization and discuss the latest trends in occupational fraud to impact the public sector. Using actual investigation case studies and examples, we will discuss the most common fraud schemes impacting the public sector and conduct activities that will make you think about fraud in several aspects. We will also engage you by examining effective internal controls that can be used to deter various common fraud schemes and will illustrate the use of data analytics in the detection of occupational fraud.

Includes coffee/snack break.

Jamie Amos, Risk Advisory Manager, Forvis
Shauna Woody-Coussens, Managing Director, National Practice Leader Public Sector Advisory Services, Forvis
Randy Sherrod, Senior Manager, Advisory Services, Forvis

Participant Learning Objectives

- How to assess the risk of fraud in an organization
- Understand the most prevalent occupational fraud schemes that impact the public sector industry and the most common red flags for those fraud schemes
- Learn effective internal controls to deter those fraud schemes, as well as data analytics that can be used to assist in the detection of those fraud schemes

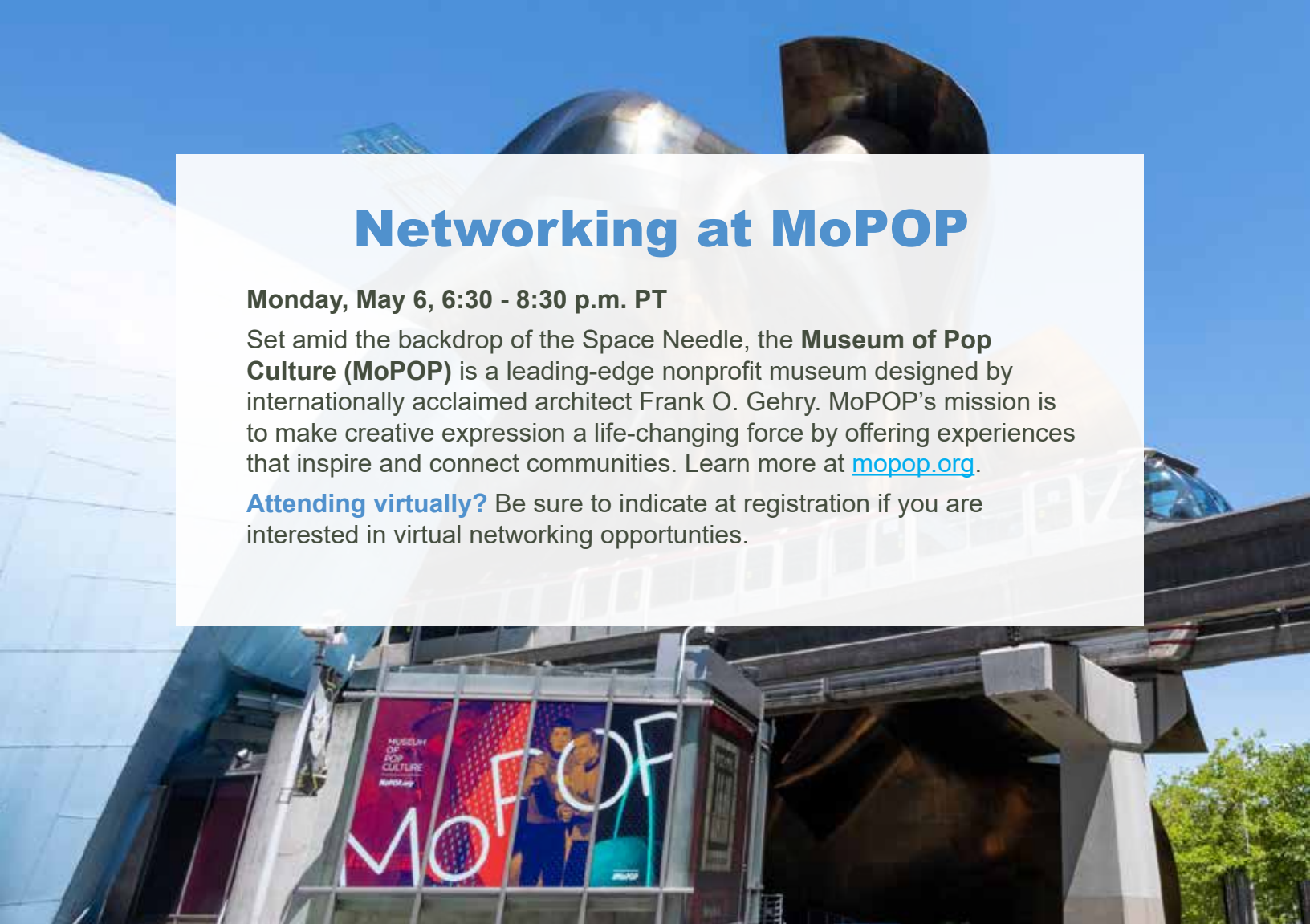
Maximum Capacity: 40 participants

Networking at MoPOP

Monday, May 6, 6:30 - 8:30 p.m. PT

Set amid the backdrop of the Space Needle, the **Museum of Pop Culture (MoPOP)** is a leading-edge nonprofit museum designed by internationally acclaimed architect Frank O. Gehry. MoPOP's mission is to make creative expression a life-changing force by offering experiences that inspire and connect communities. Learn more at mopop.org.

Attending virtually? Be sure to indicate at registration if you are interested in virtual networking opportunities.



Provide Your Demographic Information, Win a Drink on Us!

Help make ALGA more equitable by providing your demographic data on your member profile.

Ten lucky conference attendees among those who have filled out their demographic data will be entered into a raffle for an extra drink ticket at the MoPOP event!

To find out why this is important, go here:
https://algaonline.org/page/2021_summer_thompson.

To fill out your information:

1. Sign in to algaonline.org.
2. Click on "My Profile" at the top right.
3. Click the "Edit" button at the top right.
4. Select your responses to the demographic questions.
5. Click "Save Changes."



MAIN CONFERENCE HOTEL

The conference will be held at **The Westin Seattle**, located in the heart of downtown Seattle and just a quick walk from the famed Pike Place Market.

Reservations are now open at the government rate of \$232/night plus applicable taxes. A \$25 destination fee may appear when you make your reservation; those booking within the ALGA room block will not actually incur this fee.

There are two ways to reserve your room:

1. Call (206) 728-1000 and ask for the ALGA Annual Conference rate.
2. Book online at [https://www.marriott.com/event-reservations/reservationlink.mi?id=1670976290569&key=GRP&...=resvlink](https://www.marriott.com/event-reservations/reservationlink.mi?id=1670976290569&key=GRP&m=resvlink)

SOLD OUT



Be sure to reserve your room before the **cutoff date of April 12, 2024**. The room block has historically sold out before the cutoff date. **We recommend booking early.**

If you have any issues with booking, please email kyoung@nasact.org.

OVERFLOW HOTEL

A block of rooms has been reserved at an overflow site, **The Warwick Hotel**, at the government rate of \$232/night plus applicable taxes (the \$25 urban retreat fee should be waived).

To book your room, call (800) 426-9280 and ask for the ALGA Conference room rate.





Getting There

Use the QR code (or go to <https://youtu.be/E97d3XVxFJw>) to learn more about the least expensive and most simple way to get to the hotel location using Seattle's light rail. You can buy tickets ahead of time at <https://www.soundtransit.org>.



Other transportation options include Uber, Lyft, and taxi (prices may vary).

Parking

Daily on-site parking at the Westin is \$55 for self-parking and \$65 for valet parking. Parking is at 1901 Westlake Ave.

Attire

Appropriate dress for the conference is business casual. Meeting rooms can be cool so be sure to bring along a light jacket or sweater. Attendees usually wear casual clothes to both the Sunday and Monday night events.

Conference Meals

A vegetarian/gluten free option will be offered each day during lunch. You will be asked during registration to indicate your preference. Other meal opportunities will be designed with a range of needs in mind. Those with severe allergies may wish to make alternate arrangements for meals.

Volunteer to be a Moderator

We are seeking volunteers to moderate sessions. Duties include introducing speakers, monitoring time, and moderating questions. If you'd like to volunteer, let us know when you register.

Refund and Complaint Policy

Full refunds are available for cancellations on or before April 5. Refunds of 50% will be allowed for cancellations made between April 6 and 21. After this time, refunds will be considered on a case-by-case basis for emergencies, illness, and similar special circumstances. Substitutions are always permitted.

Complaints may be directed to ALGA Member Services, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503 and (859) 276-0686.

Questions

Direct questions to Member Services at (859) 276-0686.

Sponsorships and General Inquiries

Kathleen Young (kyoung@nasact.org)

Registration and Membership

Tanya Grayson (tgrayson@nasact.org)

Katie Young (katie.young@nasact.org)

CPE or Educational Content

Meredith Johns (mjohns@nasact.org)



Conference Platform

Conference materials will be provided through our digital streaming platform. Information about how to access the platform will be provided before the conference.



Conference Learning Objectives

Following this training, attendees will be able to:

- Apply practical skills learned through case studies from peers.
- Apply strategies for remaining objective in a professional setting affected by the political environment.
- Identify and discuss new guidance and standards as they apply to local government auditing.
- Define and implement leadership strategies.

Workshop learning objectives and CPE credits are listed on pages 3, 12, and 13 of this brochure.

CPE: 13 credits of continuing professional education have been recommended for the two-day conference.

Applies to All Workshops and Sessions

Level of Knowledge: Overview

Education or Experience Prerequisite: None; government auditors of all levels and other interested parties are encouraged to attend.

Advance Preparation: None.

Delivery Method: Live and Group Internet-Based. All sessions include Q&A.

Attendance Requirements: To obtain CPE credit for this event, participants must verify attendance through the conference platform.



The Association of Local Government Auditors is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website www.nasbaregistry.org.





ALGA

ALGA Member Services

449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503
(859) 276-0686, algaonline.org